

JOINT STATEMENT

**ON THE CIVIL PROTECTION AND DISASTER
CONTROL IN COMMUNAL INSTITUTIONS OF
GENERAL SECONDARY EDUCATION**



Joint Statement on the civil protection and disaster control in communal institutions of general secondary education

The following Joint Statement is the result of the parallel audit performed by the ACU and HRH. It was signed jointly on 21st of January 2025.

0.1.1 Objectives of the cooperation and the parallel audit

In autumn 2022, the President of the Federal Court of Auditors (Bundesrechnungshof, short: BRH) asked the President of the Hessian Court of Auditors (Hessischer Rechnungshof, short: HRH) for support in a GIZ project to further develop the auditing in Ukraine. The main focus of the Hessian support was the municipal auditing. Following an initial meeting in May 2023 at the BRH in Bonn with representatives of the Committee on Budget of the Verkhovna Rada of Ukraine, the Accounting Chamber of Ukraine (short: ACU), the BRH, GIZ and the HRH proposed the following intentions:

- An opportunity for Ukrainian auditors to participate selectively in ongoing or planned municipal audits in Hesse as part of a job shadowing program.
- Possibility to organize workshops in Hesse on the following topics:
 - Comparative audit approach
 - Audit methodology
 - Audit planning and control / project management
 - Audit skills
 - Training and further education for local authority auditors
- In addition, ongoing digital knowledge exchange, an exchange on planned or ongoing audits, current problems and issues etc.

The ACU accepted the offer from the Hessian Court of Auditors. As a first step, a parallel audit was planned on the topics of "Safety in schools", "Civil protection in communal institutions of general secondary education" and "Resilience". The audits started in Ukraine at the end of 2023 and in Hesse at the end of January 2024.

Workshops were held in Darmstadt and Bonn in January 2024. Furthermore, a Common Position Paper was signed between the ACU and the HRH on the 23rd of January. In addition to alignment with international auditing standards of SAIs, it defined the following objectives for the parallel audit:

Article 5

The purpose of the parallel audits is to evaluate whether the responsible authorities have implemented projects and measures in 2023 and/or 2024 in a correct, efficient and effective way. Main objective is to enhance civil protection in communal institutions of general secondary education of Ukraine and the State of Hesse.

Article 6

The main issues of the scope of the parallel audits are:

- 1) regulatory and legal regulation of issues related to ensuring safe conditions for education in communal institutions of general secondary education;
- 2) financing of civil protection projects and activities in general secondary education institutions;
- 3) creating safe conditions for participants in the educational process;
- 4) implementation of projects to equip shelters in educational institutions.

0.1.2 Parallel audit process

In summer 2023, at the suggestion of the ACU, both Court of Auditors selected the topic of "civil protection in communal institutions of general secondary education" as subject of the parallel audit. The ACU started the audit with a comprehensive test (from December 2023 to February 2024) of the civil protection organisation in 3103 schools in five regions. The HRH decided to add the topic of the audit as part of the 250th comparative audit "Resilience".

Ukrainian and German civil protection systems are different. Civil protection in Ukraine includes civil defence and disaster protection measures and has an extensive system of responsible authorities and specific funding. In addition, Ukraine must ensure the civil protection of its population in the context of open armed aggression by the Russian Federation. The positive and negative experience of the Ukrainian civil protection system in such circumstances, including civil protection in schools, which is revealed through the prism of the audit, may be useful to the German side.

As agreed, monthly digital meetings between the Ukrainian and Hessian audit teams took place between February and June 2024. In mid-June, the results were discussed and evaluated again in a digital workshop. The results of the workshop, together with the results of the legal analysis by the head of the ACU's Legal Support Department, were incorporated into this Joint Statement.

The results of the parallel audits were consolidated until autumn 2024 and the Joint Statement was drawn up and signed by ACU and HRH by 21st of January 2025.

0.1.3 Key results of the parallel audit

The main findings of the ACU and the HRH are presented below. Those results are then compared by security components.

Key results of the work of the ACU

In Ukraine, the head of an educational institution is responsible for the organisation of civil protection and readiness to take measures to prevent and eliminate the consequences of emergencies.

Funding for civil protection measures is provided by their founders, village, town or city councils of the respective territorial community.

Based on the results of the audit, the ACU revealed that the state funding of local budgets to strengthen the civil protection system in communal institutions of general secondary education was extremely necessary, but only partially successful and had management problems.

In 2023, the State Budget of Ukraine under the budget programme "Subvention from the state budget to local budgets for the arrangement of safe conditions in institutions of general secondary education" (hereinafter - the subvention) provided for the relevant expenditures to ensure the implementation of civil protection tasks in communal institutions of general secondary education (hereinafter - educational institutions). The Ministry of Education and Science of Ukraine (the Ministry) was appointed as the main spending unit. The audit found that the Ministry, as the main spending unit, ensured the implementation of the tasks envisaged by the programme in accordance with the law, but did not comply with the principles of accountability, responsibility and efficiency.

The activities of the civil protection entities in educational institutions, despite the formally completed organisation of the process, are ineffective.

Thus, according to the results of the audit, it was revealed that:

1. More than 3100 educational institutions in Ukraine do not have shelters, which puts more than a million participants of the educational process at risk.

Out of the 3103 tested educational institutions in five regions, more than 41 per cent either do not have shelters or have unusable ones. Some shelters do not meet the mandatory conditions of a civil protection structure, such as additional evacuation exits and accessibility for people with disabilities.

2. 2/3 of the tested educational institutions do not have reliable access control systems, professional security and surveillance systems. The ability of these systems to effectively prevent security threats is questionable.

3. Half of the tested educational institutions (54 per cent) do not comply with fire safety legislation, do not have the necessary equipment and protocols. The absence of fire alarm systems, insufficient fire extinguishing equipment and lack of written instructions pose significant risks.

This situation is the result of the negligence of the management of educational institutions and inadequate control of the relevant educational authorities. At the same time, the heads of educational institutions neglect to plan security measures, which leads to insufficient funding for security systems by the village, town or city councils of the relevant territorial community – the founders of such institutions.

The audit revealed certain shortcomings in the provision of the subvention, such as:

1. In 2023, the Ministry did not take measures to introduce an effective mechanism for its provision.

The procedure and conditions for granting the subvention did not provide for the influence of the Ministry on the selection of projects. Local authorities distributed the subvention funds at their own discretion, mainly for projects to overhaul the basements of educational institutions (turning them into simple shelters) or develop design and estimate documentation, the implementation period of which is shorter than the construction or reconstruction period.

The disregard by the Ministry for the comments of the State Emergency Service of Ukraine on preventing the mass creation of simple shelters allowed it to allocate subvention funds for the arrangement of simple shelters, which are not subject to state building codes and are therefore vulnerable to destruction, starting in July 2023.

One third of the projects (107 out of 309) implemented with the subvention funds provided for the creation of safe conditions in the simplest shelters. This tactic is not correct because of the minimal safety guarantees for people in such shelters. This has signs of ineffective use of UAH 256 million.

2. Shortcomings in the allocation of subvention funds, project selection, co-financing, etc. led to inefficient management of budget funds totalling UAH 169.4 million.

Instead of allocating funds to improve unsuitable shelters that could have been repaired within 3-6 months in 2023, part of the subvention was used for the expensive construction of new shelters, and in some cases, as part of other new construction projects. This made it impossible to fulfil one of the conditions for the subvention – the completion of all projects by the end of 2023.

3. In general, due to managerial mistakes at the stage of expenditure planning, procurement and execution of works, less than half of the subvention funds allocated to the areas (UAH 715.4 million, or 47.8 per cent) were used for fully completed projects. More than 25 per cent (UAH 386 million) of the allocated subvention funds are 'frozen' in unfinished projects, and another 6 per cent (UAH 91.1 million) are allocated to projects that have not yet started.

The efficient use of UAH 210.4 million of budget funds was not ensured and other violations of the law (on public procurement, urban planning, etc.) were committed – UAH 410.1 million. The main reasons for this are the selection of educational institutions and/or educational authorities at the local level that did not have qualified personnel and experience in implementing similar projects; non-compliance by customers and contractors with the requirements of the law on monitoring the prices of goods, works and services purchased; replacement of certain materials by contractors without conducting an appropriate examination of the decisions made; inclusion of uncompleted construction works in the payment; failure to ensure proper internal control over the implementation of projects by local budget managers; improper performance of duties by persons conducting technical supervision.

Despite the availability of funds, many projects were not completed by the end of 2023. At the same time, some of the completed shelters did not meet the established requirements, especially for people with disabilities.

According to data reported by the regions, out of 309 projects for which subvention funds were allocated, 192 projects (62 per cent) were completed by the end of 2023, while the remaining 117 projects were not completed or even started. Thus, with the expected increase in the number of places in own shelters by 93.4 thousand in 2023, the implementation of 192 projects, according to the Ministry, made it possible to increase the number of places in shelters by only 22.8 thousand.

In each of the 10 audited regions, there were cases where the shelters for which the subvention was allocated did not meet the needs of persons with disabilities due to shortcomings in the preparation of project lists, including the inclusion of projects with unprepared project documentation, as well as project documentation that did not provide for the satisfaction of such needs, repair work in basements without increasing their area,

failure to make management decisions to reallocate the subvention to other projects, and failure to ensure proper control of project implementation by contracting authorities.

As a result, by the end of 2023, 3,120 educational institutions did not have shelters, and 918 institutions had unusable shelters. As a result, more than 1134,000 students and staff are not provided with shelters.

Key results of the work of the HRH

The main findings from a study of eight districts in Hesse are presented below. The answers represent the views of the inquired districts:

- The study showed that the 282 secondary schools were not fully equipped and had no immediately usable shelters. It should be noted that – at the primary schools not examined here – 2 former shelters were still available, but were currently used as storage areas.
- On district level it is currently not known whether schools could be supplied with electricity (and thus possibly also with heat) in the event of a crisis.
- A high level of fire protection was observed at the examined schools. According to the districts only few schools had access restrictions such as fences and video surveillance systems. However, their primary purpose was focused to prevent vandalism or the like. Effective access controls were not in place. An “open school” was also partly a political objective.
- The study showed that only 12 percent of all schools had alarm systems –aside from fire alarms – for emergencies such as attacks, etc. This means that effective alarms cannot be guaranteed at most of the schools. Without effective alarms, the risk to the lives and safety of teachers and students increases. In view of the individual cases of attacks that have already taken place in German schools, there is an urgent need for action here.
- None of the districts were able to confirm that evacuation plans for the case of an attack existed and were trained in their schools. Almost 75 percent of the districts referred to the state, the state education office or the schools for this. The lack of knowledge about security plans raises the concern that in the case of war, these plans would first have to be drawn up, distributed, trained and practiced, which is a time-consuming process. It is questionable whether there would be enough time for this. There is an urgent need for action here.
- According to the survey, for more than half of their schools the districts didn't know whether adequate emergency equipment was available. Furthermore, it remained unclear whether adequate emergency equipment was available state-wide in sufficient quantities. There is an urgent need for clarification and/or action.

- As the survey showed, almost two third of the districts did not consider themselves to be sufficiently prepared for power and/or heating outages.

0.1.3.1 Key results of the comparative analysis

Both audits are based on the same audit standards – in line with the Common Position Papers established at the start of the parallel audit. The Hessian audit methodology was largely adapted to the methodology of the Ukrainian audit, which had started earlier. The aim was to achieve comparable results. Where possible, the same objects were examined with comparable questions. However, there were differences between the legal, political and financial framework conditions for civil protection and disaster control at secondary schools.

The main comparative results are presented and evaluated below:

Comparison Ukraine – Hesse “Shelters at schools”

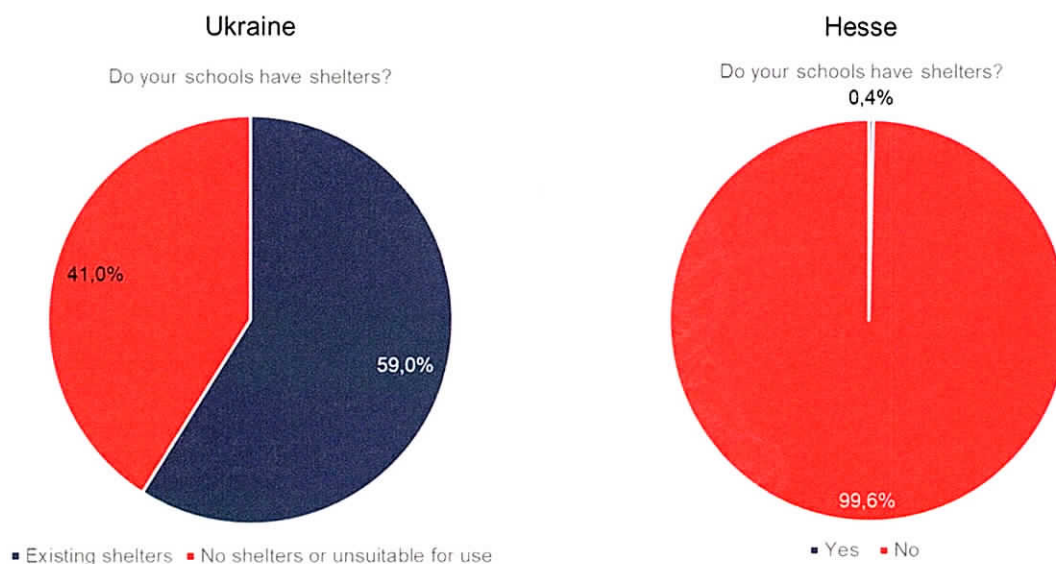


Figure 1: Comparison Ukraine – Hesse “Shelters at schools”

In contrast to Ukraine, where almost 60 percent of schools had suitable shelters¹, there were basically no suitable specific shelters in Hesse available. This was a result of the backdrop of the end of the Cold War over thirty years ago: Prior to the war in Ukraine and Russia's threats to the rest of Europe, a total lack of suitable shelters is a fatal situation for teachers, pupils and also the surrounding residential population who will, in the worst case, have to pay with their lives in a possible case of war. This is unacceptable after

¹ Of these shelters 23.7 percent did not have a ventilation system, 63.4 percent did not have free access for persons with disabilities and 32.3 percent were not equipped with two or more emergency exits

almost 3 years of war in Europe. Despite the current public financial crisis, the state and municipalities must address and remedy these shortcomings as soon as possible. The life and health of the population are the most important assets a state must protect.

Comparison Ukraine – Hesse “Emergency power supply in schools”

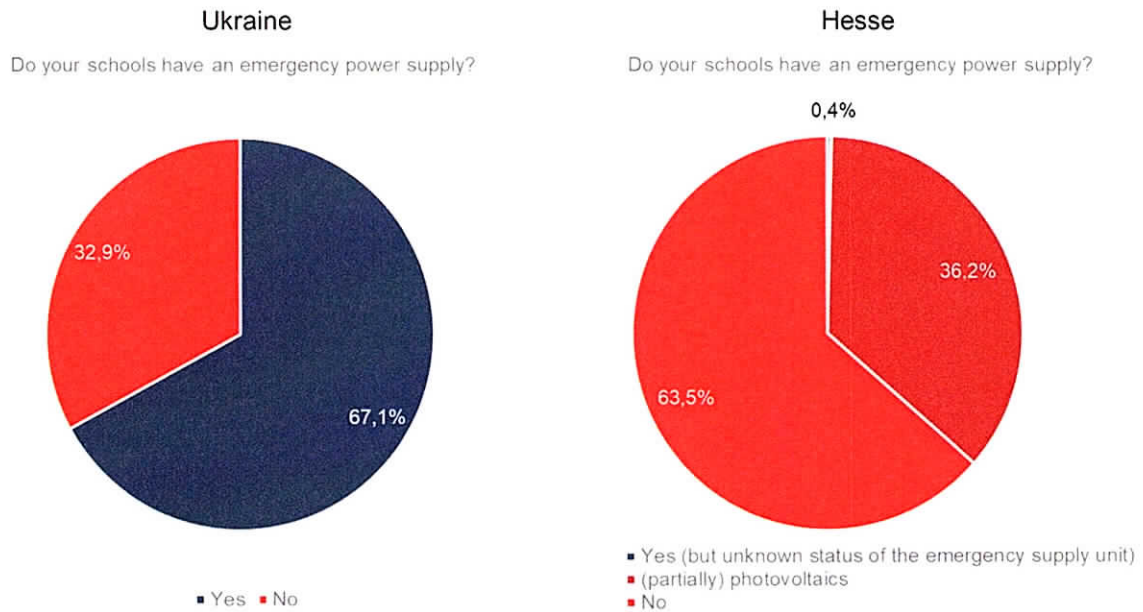


Figure 2: Comparison Ukraine – Hesse “Emergency power supply in schools”

A similar picture to that of suitable shelters can be seen with emergency power supply for schools: while in Ukraine 67 percent of audited schools have one, in Hesse only 36 percent of schools have at least some photovoltaic systems. However, it is not certain whether these schools also have an emergency power switch in the event of an emergency. This lack of knowledge must be remedied as quickly as possible. Here too, it must be ensured that schools have sufficient energy and heat from an emergency power supply in the event of an emergency. Schools with photovoltaic systems but without an emergency power switch should install it.

Comparison Ukraine – Hesse “Protection of school premises against attacks”

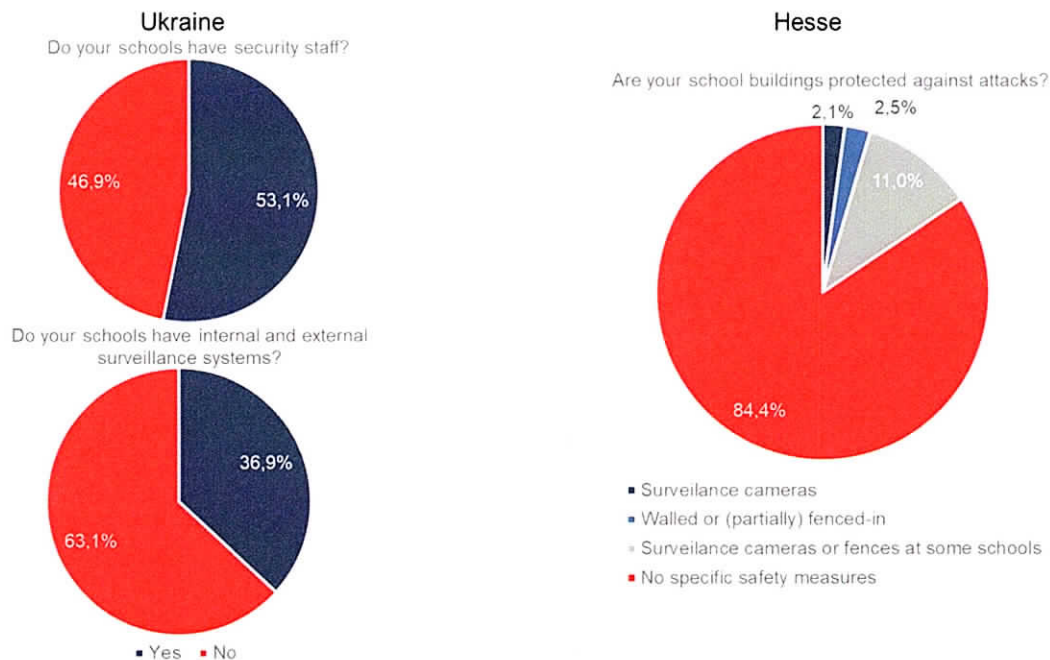


Figure 3: Comparison Ukraine – Hesse “Protection of school premises against attacks”

The analysis shows the urgent need for action – both in Ukraine and in Hesse. Currently, at least more than one third of the 3103 examined schools in Ukraine are protected against attacks by internal or external monitoring systems. More than half are protected by security personnel. In Hesse, on the other hand, there are only a few protective measures at some schools. Schools’ sports facilities are also used by local clubs for club sports. This is why schools in Hesse are often open until late at night. The relatively low proportion of video surveillance is also explained by the fact that in Germany video surveillance is often viewed critically for data protection reasons.

Comparison of Ukraine and Hesse "Alarm systems in schools"

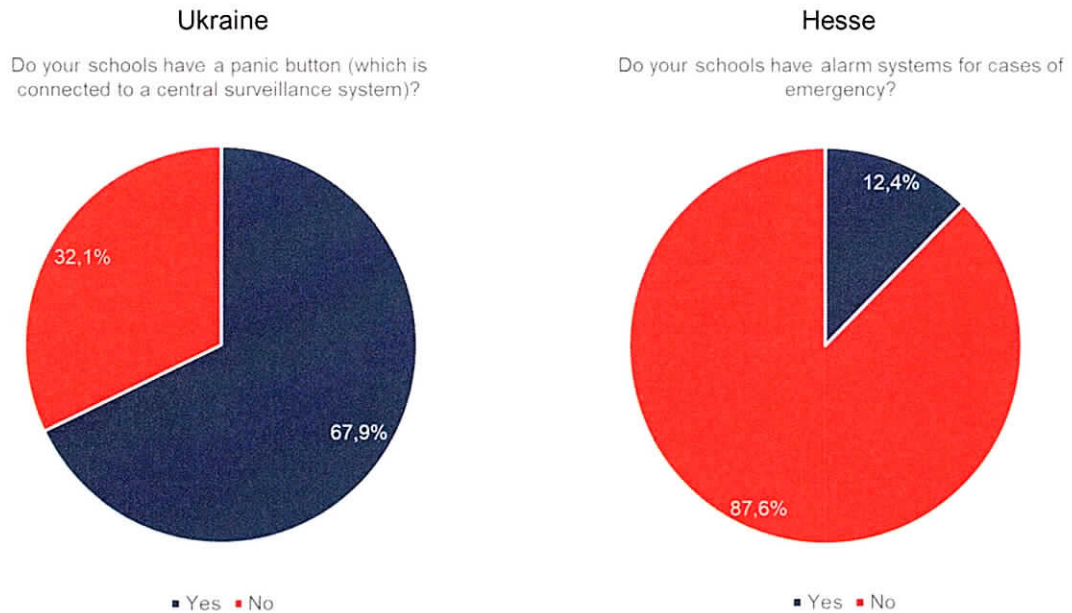


Figure 4: Comparison of Ukraine and Hesse "Alarm systems in schools"

The comparison shows that two-third of the schools in Ukraine have so-called panic buttons, whereas only about an eighth of the schools in Hesse were equipped with different types of alarm systems (alarm tone, stored loudspeaker announcement, etc.).

Comparison Ukraine – Hesse “Evacuation plan for schools”

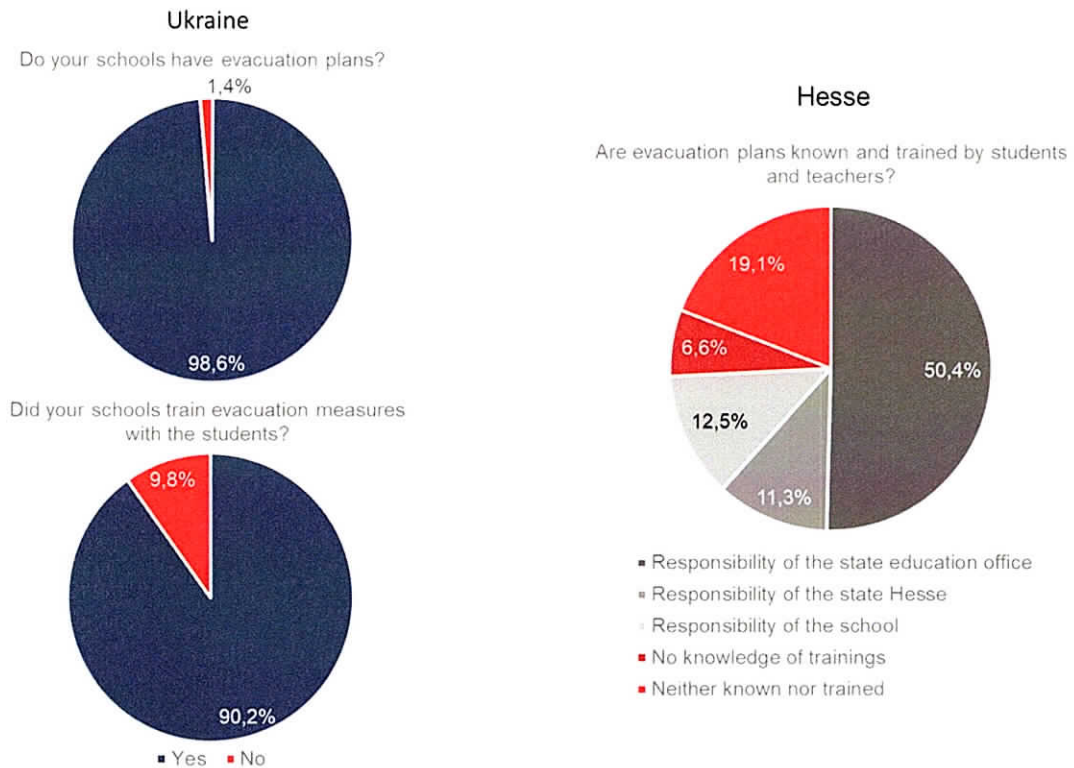


Figure 5: Comparison Ukraine - Hessen: “Evacuation plans”

While over 98 percent of Ukrainian schools have evacuation plans and over 90 percent practice evacuations, there were only fire drills without evacuation plans or practice for cases of an attack in Hesse.

Comparison Ukraine – Hesse “Fire protection in schools”

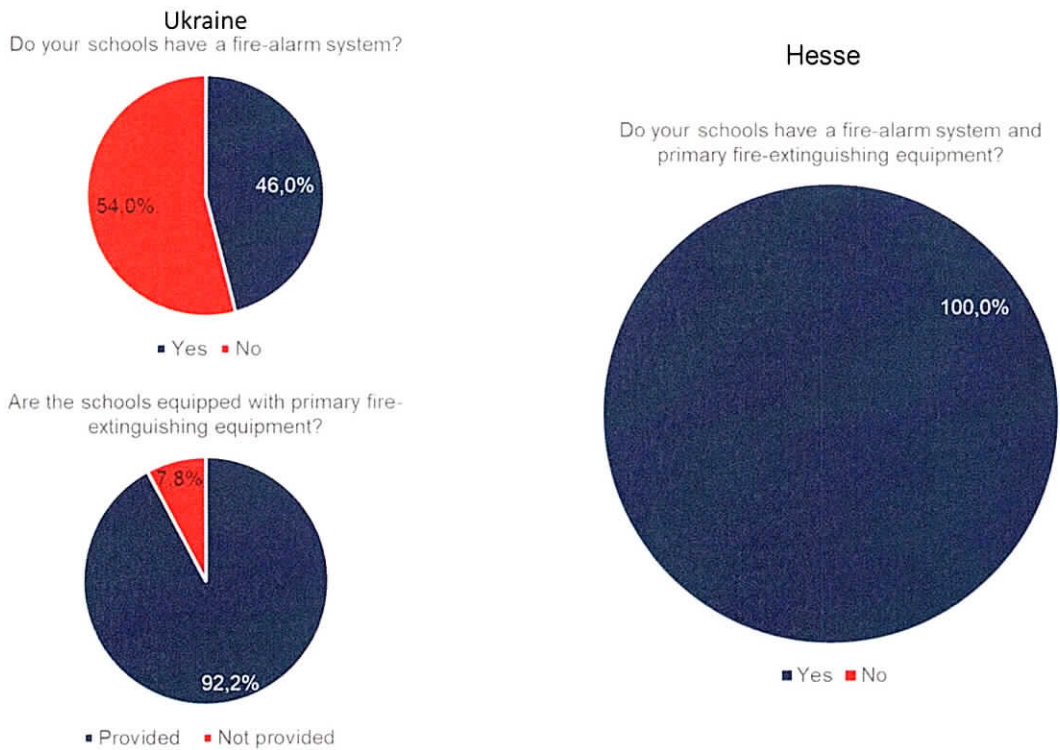


Figure 6: Comparison Ukraine – Hesse “Fire protection in schools”

In Ukraine 54 percent of the 3103 schools did not have adequate fire protection systems; and 7,8 percent did not have primary fire extinguishing equipment. In Hesse, according to the auditor’s impressions, suitable fire alarm systems and primary fire-extinguishing equipment were throughout all schools in the examined hessian districts in place.

Conclusion

The comparison of civil and disaster protection shows that Hesse has significant deficits compared to Ukraine. The only exception is fire protection at Hesse's schools, which for the most part is largely positive (regular inspections and exercises usually take place).

In all other categories (suitable shelters, emergency power supply, protection of school premises, alarm systems and evacuation plans) Hesse performs significantly worse. It should be noted that the war-readiness demanded by the Federal Minister of Defence is not present in any of the cases examined. The largely lacking protection of schools against attacks and the widespread lack of knowledge regarding evacuation plans also highlight the urgent need for clarification and action in Hesse. Otherwise, there is a high risk in the event of a crisis. There won't be enough time to clarify these questions, to take preventive measures and plans, and to invest and train. There is a risk of organizational failure on part of the state and local authorities.

0.1.4 Derived recommendations

The comparison highlighted the particularities of the respective framework conditions. The results obtained indicate urgent needs for action for both Ukraine and Hesse:

0.1.4.1 ACU recommendations

The Ministry and the audited objects on the ground responded appropriately to the audit conducted by the ACU and showed interest in its results.

Amendments to the procedure and conditions for granting the subvention, prepared by the Ministry and approved by the Cabinet of Ministers of Ukraine in April 2024, improved the process of using the subvention funds in 2024, made the project selection mechanism more transparent, public and understandable. In particular, it has been established that the project is aimed at increasing the number of students who can study in full-time and/or mixed forms of education in educational institutions and for whom simultaneous shelter in a civil protection facility can be provided in the event of an emergency.

At the same time, there is a need to recommend that the Cabinet of Ministers of Ukraine instruct:

The Ministry of Education and Science of Ukraine, the Ministry of Internal Affairs of Ukraine and the State Emergency Service of Ukraine to develop and implement clear security protocols to prevent unauthorised access to educational institutions by unauthorised persons and the introduction of weapons and dangerous objects into their premises;

The Ministry for Communities and Territories Development of Ukraine, together with the Ministry of Economy of Ukraine, should duly amend the Estimated Norms of Ukraine in construction 'Guidelines for Determining the Cost of Construction' to provide for the mandatory documentation of the fact of price analysis (with confirmation of the sources of information and justification of the accepted price) by customers when preparing investment estimate documentation, and by participants in the procurement procedure when preparing the offer price (contract price);

The Ministry of Health of Ukraine, together with the Ministry of Education and Science of Ukraine, should develop regulatory documents defining sanitary and hygienic requirements for life support systems, catering, etc. in civil defence structures where the educational process takes place;

To the Ministry of Finance of Ukraine and the Ministry of Education and Science of Ukraine to consider introducing targeted financial support from local budgets for the modernisation of power grids of basic educational institutions and the installation of fire alarms in educational institutions starting in 2025.

Separate recommendations for taking measures to eliminate the consequences of violations and shortcomings identified in the audit should be made to the objects of control, in particular, to the Ministry of Education and Science of Ukraine within its competence:

to develop and submit to the Government of Ukraine draft amendments to the Concept of Safety of Educational Institutions, approved by the Order of the Cabinet of Ministers of Ukraine No. 301-r dated 07 April 2023, regarding the need to define clear indicators, key indicators for creating safe conditions for education, organising a safe educational environment, which should be achieved by the end of 2025;

establishing requirements for the use of subvention funds for the construction of new shelters only if they are classified as civil protection structures;

jointly with the Ministry of Internal Affairs of Ukraine and the State Emergency Service of Ukraine, determine a unified procedure for the management of educational institutions in case of a report of mining of the territory or premises of an educational institution or the introduction of weapons;

review and, if necessary, update educational programmes on life safety, civil protection and first aid.

0.1.4.2 HRH recommendations

The comparison between Ukraine and Hesse clearly shows the existing deficits in Hesse at the state and municipal level.

The federal and state governments should create and implement the legal and financial conditions for the construction or restoration of suitable shelters with emergency power supplies in sufficient numbers for teachers, students and the population as quickly as possible. The municipalities must be involved at an early stage as points of contact for the local population and school authorities.

The experiences gained and concepts developed in Ukraine can provide valuable assistance in this transformation process. They can serve as a model for Hesse and clarify which issues and standards (civil defence buildings, equipment, energy, heat, food, water) need to be regulated; not only in the case of war, but also in the case of a disaster. The comparative analysis showed that Ukraine – especially in the last 3 years – has had to react quickly and effectively to a large number of acts of war and the resulting emergency situations. From the perspective of Germany and Hesse, the question arises as to which content of the Ukrainian strategies and concepts is advantageous in terms of best practice. Above all, the standards and "instructions" developed by the Ukrainian authorities provide a good basis for further development of the Hessian concepts.

In addition to the districts and schools examined here, the population in Hesse must also be further sensitized to the needs and challenges of civil and disaster protection. The aim must be to create "war readiness" and "emergency readiness" (in the sense of resilience) of the Hessian population. Public administration must also be included in this strengthening process at all levels. The need for debureaucratization, which is currently being discussed everywhere, is particularly evident in times of crisis – also in civil and disaster protection. It is precisely here that a significant streamlining, acceleration and flexibilization of the processes by changing the standards and law (procurement, planning, construction, etc.) must be addressed as quickly as possible. Otherwise, there is a risk of an overly static and slow approach to this elementary challenge of the future. There is a risk of organizational failure on part of the state and local authorities.

The legal framework, responsibilities and the resulting organisation of civil and disaster protection in Ukraine and Hesse are very different: while the centrally organised Ukraine defines disaster protection as part of civil protection, in federal Germany the competencies of civil protection lie with the federal government and those of disaster protection with the states.

This naturally makes coordination and communication more difficult – both in terms of prevention and in terms of emergency assistance. For Germany, the question is whether the two important tasks can be brought together more closely and thus protection against emergencies "from a single source" is possible. Or whether and how at least a stronger integration of federal and state authorities with the aim of clear structures and responsibilities (federal, state, third parties) as well as smooth coordination and fast and uniform communication can be ensured. The municipalities must also be involved at an early stage as important local partners.

The effective and rapid management of crises and emergencies is often hampered by the rigid legal framework of state and administrative action – which has been tried and tested in "stable times". The so-called refugee crisis from 2015 and the Corona pandemic from 2020 have already shown that our current legal framework should be made more flexible and streamlined for times of crisis in order to ensure the ability of the state and municipalities to act. Furthermore, it is necessary that civil and disaster protection concepts are established and tested in advance.

0.1.5 Conclusion

The parallel audit approach has proven its worth. As both audit institutions worked on the basis of the same standards and with comparable methods, it was easy to integrate the approach developed in Ukraine into an ongoing audit in Hesse. Both audits led to comparable results: Both institutions can draw important recommendations for action from the differences revealed in the process and at the same time continue to discuss, taking into account international best practices. This supports the information content of the results and strengthens financial control as a whole.

From the HRH's point of view, the position of the ACU should be strengthened even further. Based on the legal comparison between the ACU and the HRH, there is still potential for optimization in terms of the external, internal and personal independence as well as in the resources of the ACU: From the HRH's point of view, the function, rights and tasks of the ACU should be included more specifically in the Constitution of Ukraine. The Law of Ukraine 'On the Accounting Chamber' should then be updated accordingly. This would further strengthen the legal independence of the ACU. In addition, the financial independence of the ACU should be strengthened by the fact that in future the budget legislator, the parliament, will be responsible for the ACU's budget and no longer the Ministry of Finance. For effective municipal audits, it is also essential that the ACU is granted comprehensive audit rights of the municipalities. In Ukraine, municipalities have only comparatively small sources of income of their own and are therefore are much more dependent on budgetary allocations. In this respect, the financial interaction between

municipalities and the state is very intensive and therefore requires - also in the interests of the state - auditing of the municipalities.

Independent external financial control plays a key role in ensuring transparency and accountability of public authorities, which minimises corruption risks and strengthens the trust of the population, international partners and potential investors. This requires, among other things, qualified staff, access to modern technologies, adequate funding and appropriate powers.

In order to improve the work of the ACU and external audit in general, taking into account the recommendations of international partners, the Law of Ukraine "On Accounting Chamber" was amended on 30.10.2024, the main purpose of which is to strengthen the legal independence of the ACU and expand its powers, in particular, to control the funds of local budgets, including those received in the form of international assistance, economic entities of the state and municipal sectors of the economy, and extra-budgetary funds.

The parallel audit showed that despite the difficult security situation in the country, this audit of the ACU was conducted in accordance with the requirements of the methodological documents of the ACU on performance audits based on the International Standards of Supreme Audit Institutions (ISSAI).

The parties decided that the cooperation between the ACU and the HRH should be continued in the medium and long term to further improve the external financial control (audit) in Ukraine and to study the experience gained by the partners, which will allow to form important conclusions for possible further actions. In addition to internships, seminars and mutual trainings, the concept of parallel audits should be continued. This helps both partners to learn from each other and to share experiences and understanding of each other's frameworks and working methods. In particular, this is important for the common development of Europe and for closer cooperation between Ukraine and Western European partners and institutions.


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